

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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**In re** : **Chapter 11 Case No.**  
 :  
**LEHMAN BROTHERS HOLDINGS INC., et al.,** : **08-13555 (JMP)**  
 :  
**Debtors.** : **(Jointly Administered)**  
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**SECOND SUPPLEMENTAL ORDER GRANTING DEBTORS'  
FORTIETH OMNIBUS OBJECTION TO CLAIMS (LATE-FILED CLAIMS)**

Upon the fortieth objection to claims, dated September 13, 2010 (the “Fortieth Omnibus Objection to Claims”),<sup>1</sup> of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664] (the “Procedures Order”), seeking the disallowance and expungement of the Late-Filed Claims on the basis that they were filed after the Bar Date, all as more fully described in the Fortieth Omnibus Objection to Claims; and due and proper notice of the Fortieth Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and upon consideration of the Responses of Garadex Inc. [Docket Nos. 12195, 12099, 12193, 12097, 12191], the Response of Gatex Properties, Inc. [Docket No. 12098], the Debtors’ Omnibus Reply to Certain Responses to Debtors’ Fortieth and Forty-First Omnibus Objections to Claims (Late-Filed Claims) [Docket No. 18589], and the argument at the hearing held July 21, 2011; and the Court having found and determined that the relief sought in the Fortieth Omnibus

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<sup>1</sup> Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors’ Fortieth Omnibus Objection to Claims.

Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Fortieth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the Fortieth Omnibus Objection to Claims is granted with respect to the claims listed on Exhibit 1 annexed hereto (the “Late-Filed Claims”) and that, pursuant to section 502(b) of the Bankruptcy Code, the Late-Filed Claims are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that this Order supersedes all previous orders regarding the disposition of the Late-Filed Claims listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to any claim listed on Exhibit A annexed to the Fortieth Omnibus Objection to Claims that is not listed on (i) Exhibit 1 annexed hereto, (ii) Exhibit 1 annexed to the Amended Order Granting Debtors’ Fortieth Omnibus Objection to Claims (Late-Filed Claims) [Docket No. 12675], or (iii) Exhibit 1 to the Supplemental Order Granting Debtors’ Fortieth Omnibus Objection to Claims (Late-Filed Claims) [Docket No. 18202]; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York  
August 25, 2011

s/ James M. Peck  
Honorable James M. Peck  
United States Bankruptcy Judge